

Exhibit 76



FROM: Mike Sellers
General Manager, Contract Marketing

INTEROFFICE CORRESPONDENCE

DEPT: 0361 BLDG: AP30 EXT: 7-1776

TO: All HPD Sales Personnel

DATE: May 1, 2001

RE: Catalog Prices -- Effective May 7, 2001

Effective Monday, May 7, the Hospital Products Division will be announcing a change to the published List Price for many injectable pharmaceutical products. As you are aware, many of HPD's drug products compete in generic markets, typified by multiple suppliers of therapeutically equivalent items. And by virtue of the price competitiveness of this market, healthcare providers utilizing these generic offerings have been rewarded with significant savings.

The adjustment to catalog price to be made this coming Monday is an effort to align our catalog pricing based upon market conditions. We will be sending a notification to all customers on Monday announcing the new prices. Because of these changes in price, some of your customers may ask you about our process and our motivation. Please refer to the attached FAQ listing in order to respond appropriately.

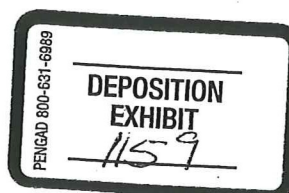
The new List Prices were sent to you in this week's mail, along with a copy of the customer letter, and will be effective for any orders processed as of Monday, May 7. Printed and bound copies of the List Price Catalog, the Wholesaler Price Catalog and the Distributor Price Catalog will be available and distributed to you in late May/early June. At that time we will also have these catalogs available on CD-ROM and available upon request.

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Sellers
DEPT EX NO 009
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CATALOG PRICE CHANGES EFFECTIVE MAY 7, 2001

FREQUENTLY ASKED QUESTIONS:

1. **Why is Abbott reducing their List Prices?**
Abbott Hospital Products Division determined that catalog List Prices for generic injectable drugs and general I.V. solutions needed to be adjusted in light of prevailing market factors.
2. **Will Abbott be reducing any contract prices based upon this new catalog pricing?**
Contract prices are negotiated independently of the published List Price for HPD products. Therefore, changes in the published List Price will not necessitate changes in contract prices.
3. **What product prices are being affected by this new catalog?**
The catalog List Price changes effective on May 7 are primarily drug items manufactured under the NDC company code 00074. This includes our FirstChoice Injectables, general I.V. solutions, and most anesthesia agents. Any drug products which are co-marketed under another manufacturer's code (e.g. Gensia, SKB, Hoechst, Berlex) will not have changes made in those List Prices. Equipment item prices have also been left unchanged.
4. **Will the Average Wholesale Price (AWP) for Abbott HPD drugs change?**
Some changes by First Data Bank in Average Wholesale Price (AWP) values for HPD products have been reported to us. The AWP is published by independent companies who report on the entire domestic pharmaceutical industry. The companies involved in AWP presentation are First Data Bank and RedBook. The AWP is not defined by Abbott Laboratories for any of its products. Customers who are interested in the definition of AWP or clarification on this relationship should contact these companies for further information.

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FREQUENTLY ASKED QUESTIONS:

5. What will be the impact of Abbott's changes on AWP?
Abbott cannot determine the impact of our catalog changes on AWP. Any questions regarding AWP should be forwarded to First Data Bank or RedBook.
6. Did any other prices change with this new catalog price on May 7?
Coinciding with the publication of these new List Prices, HPD has also reduced about one hundred Wholesaler Acquisition Cost (WAC) prices for wholesalers and distributors of our products. A revised wholesaler and distributor price list is being published effective May 7. WAC is the price at which wholesalers can purchase products from Abbott and subsequently forms the basis for chargeback claims. WAC should not be confused with the Average Wholesale Price (AWP). Trade Sales Specialists have been notified of these changes for their customers.

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